75th OREGON LEGISLATIVE ASSEMBLY--2009 Regular Session

SENATE AMENDMENTS TO HOUSE BILL 2653

By COMMITTEE ON FINANCE AND REVENUE

June 18

1 On page 2 of the printed bill, after line 14, insert:

"<u>SECTION 5.</u> The Department of Revenue shall waive any penalty or interest that would
otherwise apply to taxes due if the penalty or interest is based on underpayment or
underreporting that results solely from section 3, chapter ____, Oregon Laws 2009 (Enrolled
House Bill 3405), and the amendments to ORS 317.061 and 317.090 by sections 1 and 5, chapter
____, Oregon Laws 2009 (Enrolled House Bill 3405).

7 "<u>SECTION 6.</u> Section 5 of this 2009 Act applies to tax years beginning on or after January

8 1, 2009, and before January 1, 2010.".

9 In line 15, delete "5" and insert "7".

10